

Exhibit L

KLARIS29 Little West 12th Street
New York, NY 10014**INVOICE**The Tolkien Estate Ltd
c/o Maier Blackburn
Prama House, 267 Banbury Road
Oxford OX2 7HT
United KingdomInvoice Date: May 09, 2023
Invoice Number: 14445
Invoice Amount: [REDACTED]
Terms: Upon Receipt**MATTER:** Polychron Litigation**ATTORNEY'S FEES**

| | | | | |
|-----------|---|------------|------------|------------|
| 4/6/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 4/7/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 4/11/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 4/11/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 4/16/2023 | Review complaint filed by D. Polychron in CD California; conference call with S. Maier and C. Blackburn regarding same; respond to inquiry from S. Tolkien regarding service | L.K. | 1.00 | \$650.00 |
| 4/17/2023 | Research re: constructive notice from copyright registration; validity of service of process | G.K. | 2.50 | \$1,125.00 |
| 4/17/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 4/18/2023 | Research re procedural requirements for in the Polychron matter; confer w/ Amazon counsel and draft note to client re: same | G.K. | 3.75 | \$1,687.50 |
| 4/18/2023 | Review of press coverage of Polychron lawsuit; emails with S. Maier regarding strategy; review research regarding filing counterclaim while motion to dismiss is pending; telephone conference with Amazon counsel; provide set of action points to S. Maier; email to N. Jampol regarding procedural options | L.K. | 1.00 | \$650.00 |
| 4/19/2023 | Research re: Central District cases granting MTD on infringement claims; draft note re: same; draft note to D.Polychron counsel re: sanctions | G.K. | 3.50 | \$1,575.00 |
| 4/19/2023 | Email to N. Jampol regarding obstacles to filing | L.K. | .75 | \$487.50 |

counterclaim; respond to email from S. Maier regarding litigation strategy, including draft email to Polychron's counsel

| | | | | |
|------------------|---|------------|------------|------------|
| 4/21/2023 | Further emails with S. Maier regarding strategy | L.K. | .25 | \$162.50 |
| 4/24/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 4/24/2023 | Emails with N. Jampol regarding initial strategy | L.K. | .50 | \$325.00 |
| 4/25/2023 | Confer w/ N.Jampol re: Tolkien litigation strategy | G.K. | .50 | No Charge |
| 4/25/2023 | Emails with N. Jampol and S. Maier regarding strategy; telephone conference with N. Jampol regarding same; revise and send email to Polychron's counsel | L.K. | 1.00 | \$650.00 |
| 4/27/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 4/27/2023 | Review draft letter to Polychron's counsel from Amazon | L.K. | .25 | \$162.50 |
| 4/28/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| SUBTOTAL: | | | [REDACTED] | [REDACTED] |

COSTS

SUBTOTAL: \$0.00

MATTER LEDGERS

| | | |
|----------|-----------------------------|------------|
| 5/9/2023 | Balance before last invoice | \$0.00 |
| 5/9/2023 | Invoice 14445 | [REDACTED] |

SUBTOTAL:

TOTAL THIS INVOICE: [REDACTED]

CURRENT DUE AND OWING: [REDACTED]

REMITTANCE OPTIONS

Digital Payment in USD: [REDACTED]

Digital Payment in Foreign Currency: Must add intermediary bank: [REDACTED]

By Mail: Klaris Law, 29 Little West 12th Street, New York, NY 10014

Please contact Rory Stanton with questions: Rory.Stanton@KlarisIP.com

KLARIS29 Little West 12th Street
New York, NY 10014**INVOICE**The Tolkien Estate Ltd
c/o Maier Blackburn
Prama House, 267 Banbury Road
Oxford OX2 7HT
United KingdomInvoice Date: June 09, 2023
Invoice Number: 14559
Invoice Amount: [REDACTED]
Terms: Upon Receipt**MATTER:** Polychron Litigation**ATTORNEY'S FEES**

| | | | | |
|-----------|---|------------|------------|------------|
| 5/1/2023 | Review letter from K. Charleston and forward same to S. Maier with comments | L.K. | .25 | \$137.50 |
| 5/2/2023 | Review Amazon letter to K. Charleston, and response to same; discuss service and timing with S. Maier and N. Jampol by emails | L.K. | .50 | \$275.00 |
| 5/2/2023 | Emails with S. Maier and N. Jampol regarding service | L.K. | .25 | \$137.50 |
| 5/4/2023 | Emails with N. Jampol and K. Charleston regarding waiver of service; draft waiver | L.K. | .75 | \$412.50 |
| 5/5/2023 | Email to S. Maier with update on proceedings | L.K. | .25 | \$137.50 |
| 5/9/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 5/9/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 5/10/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 5/10/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 5/11/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 5/11/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 5/12/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 5/15/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 5/15/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 5/16/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 5/16/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |

| | | | | |
|------------------|------------|------------|------------|------------|
| 5/16/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 5/17/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 5/19/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 5/19/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 5/22/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 5/22/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 5/23/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 5/25/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 5/29/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 5/30/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 5/31/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| SUBTOTAL: | | | | [REDACTED] |

COSTS

| | | | |
|------------------|------------|------------|------------|
| 5/31/2023 | [REDACTED] | [REDACTED] | [REDACTED] |
| SUBTOTAL: | | | [REDACTED] |

MATTER LEDGERS

| | | |
|------------------|-----------------------------|------------|
| 6/9/2023 | Balance before last invoice | [REDACTED] |
| 5/9/2023 | Invoice 14445 | [REDACTED] |
| 5/19/2023 | payment | [REDACTED] |
| 5/19/2023 | (Adjustment) | [REDACTED] |
| 6/9/2023 | Invoice 14559 | [REDACTED] |
| SUBTOTAL: | | [REDACTED] |

TOTAL THIS INVOICE: [REDACTED]**CURRENT DUE AND OWING:** [REDACTED]**REMITTANCE OPTIONS**

Digital Payment in USD: [REDACTED]
Digital Payment in Foreign Currency: [REDACTED]
By Mail: Klaris Law, 29 Little West 12th Street, New York, NY 10014

Please contact Rory Stanton with questions: **Rory.Stanton@KlarisIP.com**

KLARIS29 Little West 12th Street
New York, NY 10014**INVOICE**The Tolkien Estate Ltd
c/o Maier Blackburn
Prama House, 267 Banbury Road
Oxford OX2 7HT
United KingdomInvoice Date: July 12, 2023
Invoice Number: 14775
Invoice Amount: [REDACTED]
Terms: Upon Receipt**MATTER:** Polychron Litigation**ATTORNEY'S FEES**

| | | | | |
|-----------|--|------------|------------|------------|
| 6/1/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 6/1/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 6/2/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 6/5/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 6/5/2023 | Review outline of motion to dismiss; review request from Polychron's counsel to waive service | L.K. | .75 | \$412.50 |
| 6/6/2023 | Review and amend motion to dismiss; [REDACTED] | G.K. | 2.75 | \$1,237.50 |
| 6/6/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 6/7/2023 | Initial draft of motion to dismiss (cont'd) | G.K. | 6.75 | \$3,037.50 |
| 6/8/2023 | Draft Motion to Dismiss (cont'd) | G.K. | 3.00 | \$1,350.00 |
| 6/8/2023 | Review of new draft of motion to dismiss outline; emails with N. Jampol and A. Levine re motion to dismiss; review of related case order | L.K. | .50 | \$275.00 |
| 6/9/2023 | Telephone conference with N. Jampol and A. Levine re motion to dismiss strategy | L.K. | .50 | \$275.00 |
| 6/13/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 6/14/2023 | Revise draft of Motion to Dismiss | G.K. | 6.25 | \$2,812.50 |
| 6/14/2023 | Review of draft motion to dismiss | L.K. | 1.50 | \$825.00 |
| 6/20/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |

| | | | | |
|-----------|--|------|------|------------|
| 6/21/2023 | Review court and judge rules for Polychron litigation | G.K. | .25 | No Charge |
| 6/21/2023 | Review emails regarding meet-and-confer with Polychron's counsel; emails with A. Levine regarding strategy for meet and confer | L.K. | .50 | \$275.00 |
| 6/22/2023 | Follow up w/ local counsel re: waiver of service | G.K. | .25 | No Charge |
| 6/22/2023 | Emails with S. Maier updating him on current status of Polychron litigations; further analysis of service issues; emails with K. Charleston re waiver of service; revisions to motion to dismiss | L.K. | 2.50 | \$1,375.00 |
| 6/22/2023 | Prepare for and hold meet-and-confer with K. Charleston, N. Jampol and A. Levine; email S. Maier with report as to same | L.K. | 1.00 | \$550.00 |
| 6/23/2023 | Draft additional sections of motion to dismiss | G.K. | 2.75 | \$1,237.50 |
| 6/26/2023 | Emails with S. Maier regarding meet-and-confer, and waiver of service; emails to K. Charleston regarding amendment; continue to revise motion to dismiss | L.K. | 2.50 | \$1,375.00 |
| 6/28/2023 | File waiver of service of summons | G.K. | .25 | No Charge |
| 6/28/2023 | Emails with Amazon counsel and with K. Charleston re timing of amendment, and proposed stipulation; review stipulation | L.K. | 1.00 | \$550.00 |

SUBTOTAL:**MATTER LEDGERS**

| | |
|-----------|--|
| 5/19/2023 | Balance before last invoice |
| 6/9/2023 | Invoice 14559 |
| 6/20/2023 | Payment towards invoice 14559 |
| 6/20/2023 | (Adjustment) Write off for invoice 14559 |
| 7/12/2023 | Invoice 14775 |

SUBTOTAL:**TOTAL THIS INVOICE:****CURRENT DUE AND OWING:****REMITTANCE OPTIONS****Digital Payment in USD:****Digital Payment in Foreign Currency:****By Mail:** Klaris Law, 29 Little West 12th Street, New York, NY 10014Please contact Rory Stanton with questions: Rory.Stanton@KlarisIP.com

KLARIS

29 Little West 12th St, New York, NY 10014

INVOICE

The Tolkien Estate Ltd
 c/o Maier Blackburn
 Prama House, 267 Banbury Road
 Oxford OX2 7HT
 United Kingdom

Invoice Date: August 16, 2023
 Invoice Number: 15038
 Invoice Amount: [REDACTED]
 Terms: Upon Receipt

MATTER: Polychron Litigation**ATTORNEY'S FEES:**

| | | | | |
|-----------|--|------------|------------|------------|
| 7/6/2023 | Provide case update to S. Maier | L.K. | .25 | No Charge |
| 7/7/2023 | Emails with opposing counsel regarding timing of new pleading | L.K. | .25 | \$137.50 |
| 7/10/2023 | Emails with Plaintiff's counsel re filing of amended complaint | L.K. | .25 | No Charge |
| 7/12/2023 | Review amended complaint; analyze impact on motions to dismiss; email to S. Maier regarding same; emails with Amazon counsel regarding same; | L.K. | 1.50 | \$825.00 |
| 7/13/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 7/14/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 7/14/2023 | Email to S. Maier regarding timing of motion to dismiss; begin revisions to motion papers; emails with local counsel regarding motion filings | L.K. | 1.00 | \$550.00 |
| 7/16/2023 | Extensive revisions to motion to dismiss memo of law | L.K. | 4.75 | \$2,612.50 |
| 7/17/2023 | Revise Unfair Competition section in Motion to Dismiss in response to Amended Complaint | G.K. | 2.00 | \$900.00 |
| 7/17/2023 | Extensive revisions to motion to dismiss memo of law (cont'd) | L.K. | 5.50 | \$3,025.00 |
| 7/18/2023 | Review and revise Motion to Dismiss Amended Complaint; meet and confer with opposing counsel re: same | G.K. | 5.75 | \$2,587.50 |
| 7/18/2023 | Meet and confer with K. Charleston regarding motions to dismiss; emails with S. Maier regarding delivery of manuscript to S. Tolkien; comparison of cover with Rings of Power scene (and recreation of same with AI tool); drafting chart responding to alleged similarities | L.K. | 2.25 | \$1,237.50 |
| 7/19/2023 | Review and revise Motion to Dismiss Amended Complaint (con'td); research re: effect of addition of later-included content to copyright registration; call w/ S.Maier re: same | G.K. | 5.50 | \$2,475.00 |
| 7/19/2023 | Call with S. Maier to discuss motions to dismiss; review of deposit copy of Plaintiff's book as filed with US Copyright Office; emails with Amazon counsel regarding effect of differences between book versions on motion papers; revise motion to dismiss memorandum of law; additional revisions to memorandum of law and send same to S. Maier; drafting chart | L.K. | 6.75 | \$3,712.50 |

| | | | | |
|------------------|---|------|------------|------------|
| | responding to alleged similarities | | | |
| 7/20/2023 | Continued revisions to motion to dismiss memorandum of law, including incorporating client's edits and cutting for length | L.K. | 2.25 | \$1,237.50 |
| 7/24/2023 | Initial draft of L.Koonce declaration; [REDACTED] [REDACTED] begin preparation of exhibits for Koonce Decl; [REDACTED] review and edit draft of motion to dismiss | G.K. | 3.50 | \$1,575.00 |
| 7/24/2023 | Continued review of and revisions to all motion papers, including memo of law, declaration, notice of lodging, exhibits | L.K. | 2.75 | \$1,512.50 |
| 7/25/2023 | Prepare filing papers for motion to dismiss | G.K. | 3.75 | \$1,687.50 |
| 7/25/2023 | Continued review of and revisions to all motion papers, including memo of law, declaration, notice of lodging, exhibits | L.K. | 2.00 | \$1,100.00 |
| 7/26/2023 | Review and finalize filings for motion to dismiss (con't); correspondence and coordination with local counsel re: same; initial draft of Request for Judicial Notice; revise re: same | G.K. | 6.75 | \$3,037.50 |
| 7/26/2023 | Continued review of and revisions to all motion papers, including memo of law, declaration, notice of lodging, exhibits; review of Amazon's brief | L.K. | 3.50 | \$1,925.00 |
| 7/27/2023 | Finalize filing papers for MTD; complete filing re: same | G.K. | 3.50 | \$1,575.00 |
| 7/27/2023 | Attention to finalization and filing of all papers | L.K. | 2.25 | \$1,237.50 |
| SUBTOTAL: | | | [REDACTED] | [REDACTED] |

COSTS:

| | | |
|------------------|------------|------------|
| 7/31/2023 | [REDACTED] | [REDACTED] |
| SUBTOTAL: | | [REDACTED] |

MATTER LEDGERS:

| | | |
|------------------|-------------------------------|------------|
| 6/20/2023 | Balance before last invoice | [REDACTED] |
| 7/12/2023 | Invoice 14775 | [REDACTED] |
| 7/21/2023 | Payment towards invoice 14775 | [REDACTED] |
| 7/21/2023 | (Adjustment) [REDACTED] | [REDACTED] |
| 8/16/2023 | Invoice 15038 | [REDACTED] |
| SUBTOTAL: | | [REDACTED] |

| | |
|--|--|
| TOTAL INVOICE: [REDACTED] | |
| CURRENT DUE AND OWING: [REDACTED] | |

REMITTANCE OPTIONS:

Digital Payment: [REDACTED]
Account Name: [REDACTED]
By Mail: Klaris Law PLLC, 29 Little West 12th Street, New York, NY 10014

Please contact Rory Stanton with questions: Rory.Stanton@KlarisIP.com

KLARIS

29 Little West 12th St, New York, NY 10014

INVOICE

The Tolkien Estate Ltd
c/o Maier Blackburn
Prama House, 267 Banbury Road
Oxford OX2 7HT
United Kingdom

Invoice Date: September 05, 2023
Invoice Number: 15098
Invoice Amount: [REDACTED]
Terms: Upon Receipt

MATTER: Polychron Litigation

ATTORNEY'S FEES:

| | | | | |
|-----------|---|------------|------------|------------|
| 8/1/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 8/2/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 8/2/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 8/4/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 8/8/2023 | [REDACTED] initial draft of Reply to Plaintiff's Opposition to Motion to Dismiss in defensive action | G.K. | 2.70 | \$1,215.00 |
| 8/8/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 8/9/2023 | Draft reply in support of Tolkien Defendants motion to dismiss in defensive action | G.K. | 7.25 | \$3,262.50 |
| 8/10/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 8/11/2023 | Review and revise Reply in support of Motion to Dismiss in defensive action (cont'd) | G.K. | 4.50 | \$2,025.00 |
| 8/11/2023 | Review and revise reply memorandum of law in response to Polychron's motion to dismiss: [REDACTED] [REDACTED] further revisions to reply brief | L.K. | 6.50 | \$3,575.00 |
| 8/13/2023 | Review and revise Reply in support of Motion to Dismiss in defensive action (cont'd) | G.K. | 1.75 | \$787.50 |
| 8/13/2023 | Further revisions to reply brief | L.K. | 2.50 | \$1,375.00 |
| 8/14/2023 | Finalize reply brief for filing | G.K. | 1.50 | \$675.00 |
| 8/14/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |

| | | | | |
|-----------|--|------------|------------|------------|
| | [REDACTED] | | | |
| 8/14/2023 | [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 8/15/2023 | [REDACTED] [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 8/15/2023 | [REDACTED] [REDACTED] [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 8/16/2023 | [REDACTED] [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 8/17/2023 | [REDACTED] [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 8/17/2023 | [REDACTED] [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 8/18/2023 | [REDACTED] [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 8/19/2023 | [REDACTED] [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 8/20/2023 | [REDACTED] [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 8/21/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 8/22/2023 | [REDACTED] [REDACTED] [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 8/22/2023 | [REDACTED] [REDACTED] [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 8/22/2023 | [REDACTED] [REDACTED] [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 8/23/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 8/24/2023 | [REDACTED] [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 8/28/2023 | [REDACTED] [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 8/28/2023 | [REDACTED] [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 8/29/2023 | [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |
| 8/29/2023 | [REDACTED] [REDACTED] | [REDACTED] | [REDACTED] | [REDACTED] |

